

U.S. Department of Interior

Payments in Lieu of Taxes (PILT)

Fiscal Year 2009



PAYMENTS IN LIEU OF TAXES

Foreword

Payments in Lieu of Taxes (PILT) are Federal payments to local governments which have certain Federal lands within their boundaries. The program is administered by the Office of the Secretary, Department of the Interior (DOI). The Department's responsibilities are to administer the program, calculate the payments according to the formulas established by law and distribute the funds to local governments.

Funds are used by local governments to provide important community services such as fire and police protection, hospital and public school facilities, road construction, and search/rescue operations. To date (including the 2009 payments), over \$4.7 billion in payments have been made to local governments. PILT payments may be used by local jurisdictions for any governmental purpose.

This report provides a summary of PILT payments made by the Department of Interior for Fiscal Year 2009. A similar report is prepared for each State (except Rhode Island, which receives no payment), Guam, Puerto Rico, the District of Columbia, and Virgin Islands.

This report includes:

- a summary of 2009 PILT payments (page 3),
- questions and answers about PILT (page 5),
- a summary of payment data used to compute payments (page 8),
- a summary of PILT Legislation contained in Chapter 69, 31 United States Code (page 9),
- a summary of PILT payments by State (page 16), and
- a summary of PILT payments by county (page 19),

Additional information concerning PILT is available on the DOI web site located at <http://www.doi.gov/pilt> and in an annual report prepared by DOI. That report includes payment information for all States, counties, and certain U.S. possessions and additional details about the calculations needed to determine the payments made under the PILT Act.

Copies are available from the Office of Budget, Department of the Interior, 1849 C Street, NW. (Room 4012), Washington, D.C. 20240; or by calling the Office of Budget at (202) 208-3157.

Fiscal Year 2009 PILT Summary

The 2009 Payments in Lieu of Taxes (PILT) payments will be made on June 11th, 2009 to approximately 1,850 local government entities across the United States. On October 3, 2008, Congress enacted the Emergency Economic Stabilization Act of 2008 (Public Law 110-343) which authorized counties to receive their full PILT entitlement from 2008 through 2012. Based on the calculation of amounts due to local jurisdictions using the PILT formula, the amount authorized for the program in FY 2009 is \$382.0 million. This amount is partitioned into \$381.6 million for payments to counties and other local governments and \$400,000 for expenses to administer the program. Excluding administrative expenses and prior year adjustments, the 2009 payments of \$377.8 will fund 98.9 percent of the authorized level of \$382.0 million.

Background:

The annual PILT payments to local governments are computed based on the number of acres of Federal entitlement land within each county or jurisdiction. Federal entitlement lands include lands within the National Forest and National Park Systems, those managed by the Bureau of Land Management (BLM), those affected by Corps of Engineers and Bureau of Reclamation water resources development projects, and certain other Federal lands. Individual county payments may increase or decrease from the prior year as a result of changes to computation variables such as acreage data, which is updated annually by the Federal agency administering the land, and population data updated using data from the Census Bureau.

By statute, the per acre and population variables used in the formula to compute payment amounts are subject to annual inflationary adjustments using the Consumer Price Index. The requirement for annual inflationary adjustments to the per acre and population variables was included in the 1994 amendments to the PILT Act. For purposes of calculating the 2009 payment, the per acre amounts are adjusted from the 2008 payment of \$2.29 per acre and thirty-two cents per acre to \$2.37 and thirty-three cents per acre, and the population variables are adjusted from \$61.41 - \$153.50 to \$63.68 - \$159.18 per capita.

The computation also adjusts the payment for the level of prior-year revenue payments and the amount that a county receives under Sections 6904 and 6905 of the PILT Act. Revenue payments are Federal payments made to local governments under programs other than PILT during the previous year and include those made under the Refuge Revenue Sharing Fund, the National Forest Fund, the Taylor Grazing Act, the Mineral Leasing Act, the Federal Power Act, and the Secure Rural Schools and Community Self-Determination Act of 2000. Sections 6904 and 6905 provide temporary additional payments for additions to the National Park System and National Forest Wilderness areas.

2009 Changes:

As a result of increases in Forest Service timber payments, reductions in PILT entitlement land, expiration of section 6904/5 payments and payments falling below the \$100 threshold, the total 2009 PILT payments to the following nine states will be lower than their FY 2008 payment: Alabama, Kentucky, Maryland, Missouri, New Jersey, North Dakota, Pennsylvania, Puerto Rico, and Rhode Island.

Adjustments:

The \$381.6 million available for payments is reduced by \$3.8 million in net adjustments. This includes a reduction of \$41,001 to Bingham County, Idaho for FY 1997 through 2006, an increase of \$3,810,162 to eighteen counties in Oregon for FY 1999 through 2007 and a reduction of \$1,518 to Iron County, Utah for FY 2009. The Idaho and Oregon adjustments resulted from incorrect acreage data reported in prior fiscal years. The Utah adjustment resulted from a restriction in the yearly PILT amount payable on lands acquired in Utah under 6902(b)(3) of the PILT Act as amended by P.L. 103-397. This section states that PILT payments cannot exceed the amount that would have been payable under the State payment program.

QUESTIONS AND ANSWERS ABOUT PILT

What are "Payments In Lieu of Taxes"?

Payments in Lieu of Taxes (or PILT) payments are Federal payments to local governments to offset losses in property taxes and compensate for the costs to support nontaxable Federal lands within their boundaries. The Act recognizes that the inability of local governments to collect property taxes on Federally-owned land can create a financial impact.

The Department of the Interior's (DOI) Office of the Secretary has administrative authority over the PILT program. In addition to other responsibilities, DOI calculates the payments according to the formulas established by law and distributes the funds.

Since the first payments were made in 1977 over \$4.7 billion in payments have been made.

What entities are eligible for payments ?

Eligibility is reserved for local governments (usually counties) that contain nontaxable Federal lands and provide services such as those related to public safety, environment, housing, social services, and transportation.

Payments are made directly to local units (counties in most States) unless the State government concerned chooses to receive the payments and, in turn, pass the money on to local governmental units. Wisconsin is the only State currently employing this option.

What can PILT payments be used for ?

PILT payments may be used for any governmental purpose, such as police protection, fire protection, or school and road maintenance.

What is the statutory authority for the payments ?

The key law is Public Law 97-258, as amended. This law, known as the Payments in Lieu of Taxes Act (the "Act"), is codified at Chapter 69 of Title 31 of the United States Code. Applicable regulations are in Subpart 1881, Title 43 of the Code of Federal Regulations.

The law was most recently amended by the Emergency Economic Stabilization Act of 2008, which authorizes full payment through 2012. Thus, amounts available for payment are not subject to appropriation.

What lands are considered in calculating the payments ?

The Act defines three categories of entitlement lands:

- Federal lands in the National Forest System and the National Park System, public lands administered by BLM, lands in Federal water resource projects, dredge areas maintained by the

Corps of Engineers, inactive and semi-active Army installations, and some lands donated to the Federal government (Section 6902 of PILT).

- Federal lands acquired after December 30, 1970, as additions to lands in the National Park System or National Forest Wilderness Areas (Section 6904 of PILT).
- Federal lands in the Redwood National Park or lands acquired in the Lake Tahoe Basin near Lake Tahoe under the Act of December 23, 1980 (Section 6905 of PILT).

How are amounts computed?

Payments are computed based on the number of acres of Federal entitlement land within each county. Entitlement lands include those within the National Forest and National Park Systems, those managed by BLM, those affected by Federal water resources development projects, and other Federal lands, as described in the previous question and answer.

Payments under each section of the Act are calculated as follows:

- *Section 6902 payments* are computed using the higher of the following two alternatives:
 - \$2.37 (in fiscal year 2009) times the number of acres of qualified Federal land in the county, reduced by the amount of funds received by the county in the prior fiscal year under certain other Federal programs.
 - Thirty-three cents (in fiscal year 2009) times the number of acres of qualified Federal land in the county, with no deduction for prior-year payments.

Payments under either alternative are subject to population payment limitations.

- *Section 6904 and 6905 payments* are computed by taking one percent of the fair market value of the purchased land and comparing the result to the amount of property taxes paid on the land in the year prior to Federal acquisition. The payment is the lesser of the two.

Payments under Section 6904 of the PILT Act are made for a period of five years from the date the land was purchased, unless mandated otherwise by law. Payments under Section 6905 of the Act are made each year from the date the land was purchased until five percent of the fair market value is fully paid. However, the yearly payment may not exceed the lesser of one percent of the fair market value or the amount of property taxes that were assessed prior to Federal acquisition.

What other factors affect the payments?

The law sets up a sliding scale of maximum PILT payments that may be made to each county based on population. This limitation affects a very few sparsely populated counties with large amounts of entitlement land. The computation also adjusts the payment for the level of prior-year revenue payments.

What are "prior-year revenue payments"?

These are Federal payments made to local governments under programs other than PILT during the previous fiscal year. Payments include those made under the Refuge Revenue Sharing Fund, the National Forest Fund, the Taylor Grazing Act, the Mineral Leasing Act for acquired lands, the Federal Power Act, and the Secure Rural Schools and Community Self-Determination Act of 2000. The PILT Act requires each State to report these payments to DOI each year.

Using these calculations, it appears that the 2009 payment to my county should have been slightly higher than we received. Why?

For 2008 through 2012 the actual payments are based on the formulas established in the Act. The formula produced 2009 PILT payments totaling approximately \$382.0 million. This is the fully authorized amount. However, payments were made using an equitable allocation of the \$381.6 million available for the program after deductions for prior year payment adjustments and administrative expenses needed to administer the program. Payments are approximately 98.9 percent of the calculated amounts to conform to the amount available. This allocation is done on a pro-rata basis with all calculated amounts reduced by an identical percentage.

Do the payments take inflation into account?

The law, as amended in 1994, uses the Consumer Price Index to adjust the population limitations and the per acre dollar amounts used to calculate alternative amounts under Section 6902. An individual county's payment may not necessarily increase from one year to the next. Fluctuations in the payment result from variations in the total amount of money available under the PILT program based on the changes in prior-year payments and changes in Federal land acreage and population data.

Where can I obtain additional information?

Additional information may be obtained by writing to the Office of Budget, Department of the Interior, 1849 C Street, N.W., Room 4012, Washington, D.C. 20240; or by calling (202) 208-3157.

FY 2009 PILT PAYMENT SUMMARY

PILT Authorization (6902 payments)	\$ 381,355,512	calculated full entitlement
PILT Authorization (6904/5 payments)	\$ 692,430	calculated full entitlement
Total PILT Authorization	\$ 382,047,942	
Administrative Expenses	\$ - 400,000	(P.L. 111-8)
Total Payments to Counties	\$ 381,647,942	
Net Prior Year Payment Adjustments	\$ -3,767,643*	
Total amount available for Payments	\$ 377,880,299	98.9% of full entitlement

Payment computation variables Alt "A" = \$2.37 per acre
 (applicable to 6902 payments only) Alt "B" = \$0.33 per acre
 Population scale = \$63.68 - \$159.18/capita

Total prior year payments deducted \$306,923,556

* Adjustment Detail (The adjustments were the result of incorrect data reported in prior fiscal years)

Idaho	Adjmt. Amt.	Adjmt. Total	Reason for Adjustment
Bingham County, ID	\$ - 41,001		
Total		\$ -41,001	-14,232 acreage adjmt. from FY97 thru FY06 1/
Oregon			
Benton County, OR	\$ 76,663		
Clackamas County, OR	\$ 78,166		
Columbia County, OR	\$ 117,315		
Coos County, OR	\$ 268,063		
Curry County, OR	\$ 54,668		
Douglas County, OR	\$ 942,412		
Jackson County, OR	\$ 580,593		
Josephine County, OR	\$ 386,185		
Klamath County, OR	\$ 68,860		
Lane County, OR	\$ 416,706		
Lincoln County, OR	\$ 13,077		
Linn County, OR	\$ 127,075		
Marion County, OR	\$ 30,861		
Multnomah County, OR	\$ 6,272		
Polk County, OR	\$ 412,615		
Tillamook County, OR	\$ 57,093		
Washington County, OR	\$ 124,360		
Yamhill County, OR	\$ 49,178		
Total		\$3,810,162	2.1 million acreage adjmts for O&C lands 2/
Utah			
Iron County, UT	\$ - 1,518		
Total		\$ -1,518	Maximum payment restriction imposed by P.L. 103-397 3/
Grand Total		\$3,767,643	

1/ Agency Idaho lands inventory revealed errors in PILT acres reported for years 1997 thru 2006. County adjmt. of \$164,005 to be repaid over a four year period at the rate of \$41,001 a year beginning in FY 2008 and ending in FY 2011.

2/ Adjustment for unreported O&C lands. The adjmt for FY08 made as an adjustment to 2008.

3/ PL 103-397 restricts county PILT payments for lands acquired in Utah to no more than payment would have been under State payment program. The adjustment must be computed and applied each year going forward for the Utah lands that are acquired pursuant to section 6902(b)(3) as amended.

CHAPTER 69, 31 UNITED STATES CODE
PAYMENTS IN LIEU OF TAXES ACT
31 U.S.C. 6901-6907

This paper briefly discusses the Payments in Lieu of Taxes (PILT) Act of 1976, as amended in 1994. It describes eligibility for payments, gives examples of how the payments are computed, and summarizes "entitlement" acres.

I. Authorization

In October of 1976, Congress passed Public Law 94-565, commonly referred to as the "Payments in Lieu of Taxes Act". This Act provides for payments to local units of government containing certain federally-owned lands. These payments are designed to supplement other Federal receipt sharing payments local governments may be receiving. Payments received under the Act may be used by the recipients for any governmental purpose. The Act was amended in September 1982, and renotified at Chapter 69, 31 U.S.C.

On July 30, 1983, the PILT Act (31 U.S.C.) was amended by P.L. 98-63 which refined the definition of "unit of general local government" and added a new section (31 U.S.C 6907) that authorized State governments to enact legislation to reallocate PILT payments in whole or in part to other smaller units of general purpose government. The amendment further provides that where States enact such legislation, the PILT funds would be paid to State governments for redistribution to the appropriate units of general local government. The State of Wisconsin is presently the only State to enact legislation (Wisconsin Act 470) under Section 6907.

On October 22, 1994, the PILT Act (31 U.S.C.) was amended by P.L. 103-397 which called for inflationary increases to the \$.75/\$.10 variables used to compute Section 6902 payments and to the population table used to determine each unit of local government's population ceiling. The increases were effective with the 1995 PILT payment and continue to be made on an annual basis.

II. Section 6902 "Entitlement Land" Payments

Section 6902 authorizes payments to local units of government (generally counties, or the equivalent) under one of two alternatives, based on the number of acres of "entitlement lands" within the county. "Entitlement lands" consist of lands in the National Forest System and the National Park System, lands administered by the Bureau of Land Management, and lands dedicated to the use of Federal water resource development projects. Also included are dredge disposal areas under the jurisdiction of the Army Corps of Engineers, National Wildlife Reserve Areas withdrawn from the public domain, inactive and semi-active Army installations used for non-industrial purposes, and certain lands donated to the United States Government by State and local governments. The Act specifically prohibits payments for tax exempt lands (but not donated lands) acquired from State or local governments.

The PILT Act established the amounts to be used in the annual calculation of PILT payments. Amounts have been modified in subsequent amendments and in 1994 the Act was amended to require annual inflationary adjustments.

Alternative A:

- The 75 cents for each acre of entitlement land provision is amended to 93 cents during fiscal year 1995, \$1.11 during fiscal year 1996, \$1.29 during fiscal year 1997, \$1.47 during fiscal year 1998, and \$1.65 during fiscal year 1999.

Alternative B:

- The ten cents for each acre of entitlement land provision is amended to 12 cents during fiscal year 1995, 15 cents during fiscal year 1996, 17 cents during fiscal year 1997, 20 cents during fiscal year 1998, and 22 cents during fiscal year 1999.
- The increase in the population cap during fiscal year 1994 will change from \$50 to \$62 if the population is less than or equal to 5,000, \$74 during fiscal year 1996, \$86 during fiscal year 1997, \$98 during fiscal year 1998 and \$110 during fiscal year 1999.

Beginning in Fiscal Year 1996 all of the variables mentioned above and the population cap dollar amounts are adjusted for inflation on an annual basis. The yearly inflation percentage is obtained from the Consumer Price Index (CPI).

Fiscal Year 2009 Entitlement Land Payment Formula

The amount to be paid to each unit of general local government is the higher of:

Alternative A: \$2.37 for each acre of "entitlement land" within the boundaries of the unit of government, reduced by the amount of certain Federal land payments (See Table 1) that were received by the unit in the preceding fiscal year. Deductible amounts are reported to the Department each year by the Governor of each State or his/her delegate.

Only the amount of Federal land payments actually received by units of government in the prior fiscal year are deducted. If a unit receives a Federal land payment, but is required by State law to pass all or part of it to financially and politically independent school districts, or any other single or special purpose district, payments are considered to have not been received by the unit of local government and are not deducted from the Section 6902 payment.

- or -

Alternative B: 33 cents for each acre of "entitlement land" within the unit of government. Here, no deductions are made for the Federal land payments received by the unit of government in the preceding fiscal year.

Entitlement land payments to each unit of general local government are subject to population payment limitations or ceilings. Payment ceilings are based on a sliding scale, starting at \$63.68 and increasing up to \$159.18 per capita (for populations of 5,000 and under) and resulting in a maximum payment of \$3,191,370 (Table 2). Under Alternative A, if the total calculated payment ($\$2.37 \times \text{entitlement acres}$) exceeds the ceiling, then the payment is based on the ceiling, including deductions for other Federal land payments received.

The following examples show how the Section 6902 payment is computed.

Example 1 - Payment Alternative A Greater than B:

Population limitation (19,000 x \$89.74)	\$	1,705,060
A. 88,442 acres x \$2.37 per acre	\$	209,608
Deduction for prior year payments	\$	<u>-36,435</u>
Payment to county - Alternative A	\$	173,173
B. 88,442 acres x 33 cents per acre	\$	29,186
No deduction under this alternative	\$	<u>-0</u>
Payment to county - Alternative B	\$	29,186

In this case, the county payment would be calculated as \$173,173.

Example 2 - Payment Alternative B greater than A:

Population limitation (12,000 x \$105.65)	\$	1,267,800
A. 81,391 acres x \$2.37 per acre	\$	192,897
Deduction for prior year payments	\$	<u>-193,000</u>
Payment to county - Alternative A	\$	0
B. 81,391 acres x 33 cents per acre	\$	26,859
No deduction under this alternative	\$	<u>-0</u>
Payment to county - Alternative B	\$	26,859

In this case, the county payment would be calculated as \$26,859.

Example 3 - Payment limited to population ceiling:

Population limitation (3,000 x \$159.18)	\$	477,540
A. 1,700,000 acres x \$2.37 per acre	\$	4,029,000
Population ceiling limit	\$	477,540
Deduction for prior year payments	\$	<u>-750,000</u>
Payment to county - Alternative A	\$	0
B. 1,700,000 acres x 33 cents per acre	\$	561,000
Population ceiling limit	\$	477,540
No deduction under this alternative	\$	<u>0</u>
Payment to county - Alternative B	\$	477,540

In this case, the county payment would be the ceiling amount of \$477,540.

II. Section 6904 Payments

Section 6904 of the Act authorizes payments for lands or interests therein, which were acquired after December 31, 1970, as additions to the National Park System or National Forest Wilderness Areas. To receive a PILT payment, these lands must have been subject to local real property taxes within the five year period preceding acquisition by the Federal government. Payments under this section are made in addition to payments under

Section 6902. They are based on one percent of the fair market value of the lands at the time of acquisition, but may not exceed the amount of real property taxes assessed and levied on the property during the last full fiscal year before the fiscal year in which acquired. Section 6904 payments for each acquisition are to be made annually for five years following acquisition, unless otherwise mandated by law.

Federal payments of \$100 or more made under Section 6904 must be distributed by the county to those units of local government and affected school districts which have incurred losses of real property taxes due to the acquisition of these lands or interests therein. Distribution shall be in proportion to the tax revenues assessed and levied by the affected units of local governments and school districts in the year prior to the acquisition of these lands by the Federal government.

III. Section 6905 Payments

Section 6905 of the Act authorizes payments for any lands or interests in land owned by the Government in the Redwood National Park or acquired in the Lake Tahoe Basin under the Act of December 23, 1980 (P.L. 96-586, 94 Stat. 3383). Section 6905 payments continue until the total amount paid equals 5 percent of the fair market value of the lands at the time of acquisition. However, the payment for each year cannot exceed the actual property taxes assessed and levied on the property during the last full fiscal year before the fiscal year in which the property was acquired by the Federal government.

TABLE 1

**CHAPTER 69, 31 U.S. CODE
PAYMENTS IN LIEU OF TAXES
FEDERAL LAND PAYMENTS (SECTION 6903(A)(1))**

<u>Provision of Law</u>	<u>Agency Making Payment</u>	<u>Types of Receipts</u>	<u>Disposition of Receipts</u>
(1) Act of 5/23/08; Dept. of Agriculture Approp. Act; 35 Stat. 251; 16 U.S.C. 500	U.S. Forest Service	Monies received from each National Forest	65% to U.S. Treasury 25% of gross to State for counties 10% to Forest Roads Approp.
(2) Act of 6/20/10 (Sec 35); Act of Arizona and New Mexico; 36 Stat. 557	U.S. Forest Service	Proceeds from all Nat'l Forest as area of land for schools bears to area of all Nat'l Forest in State	100% to States for Schools
(3) Act of 2/25/20 (Sec 35); Mineral Lands Leasing Act; 41 Stat. 450; 30 U.S.C. 191	Bureau of Land Management	Monies received from Mineral Leasing	50% to States 40% to Bur. of Reclamation 10% to U.S. Treasury
(4) Federal Power Act (Section 17); 41 Stat. 1072; 16 U.S.C. 810	Federal Energy Regulatory Commission	Occupancy and use of Nat. Forest and Public Lands	50% to Bur. of Reclamation 37.5% to States 12.5% U.S. Treasury
(5) Taylor Grazing Act (Sec 10); 43 U.S.C. 315i	Bureau of Land Management	Proceeds from section 3 grazing receipts	50% to Range Improvement Fund 37.5% to U.S. Treasury 12.5% to States for counties
		Proceeds from section 15	50% to States for counties
(6) Bankhead-Jones Farm Tenant Act (Section 33); 50 Stat. 526; 7 U.S.C. 1012	Bureau of Land Management	Revenues from use of the lands	50% to Range Improvement Fund 25% to counties 25% to U.S. Treasury
(7) Act of 6/22/48; Superior Nat'l Forest State of Minn.; 62 Stat. 570; 16 U.S.C. 577g	U.S. Forest Service	Percentage of fair appraised value	75% of appraised value paid in addition to Act of 5/23/08 ((1) above)
(8) Act of 6/22/56; Superior Act of 6/22/48; 70 Stat. 328; 16 U.S.C. 577g-1	U.S. Forest Service	Same as (7) above	Same as (7) above
(9) Mineral Leasing Act for Acquired Lands (Sec. 6); 61 Stat. 915; 30 U.S.C. 355	Bureau of Land Management U.S. Forest Service	Monies received from mineral leasing	50% to States 40% to Bureau of Reclamation 10% to U.S. Treasury
(10) Material Disposal Act (Section 3); 61 Stat. 681	Bureau of Land Management U.S. Forest Service	Net revenues from sale of land and materials	varies depending upon type of receipt and agency
(11) Refuge Revenue Sharing Act, as amended; 92 Stat 1321; 16 U.S.C. 715s(c)(2)	U.S. Fish and Wildlife Service	Revenues from sale of timber, grazing and minerals on reserve area lands and sale of carcasses of certain animals	25% of net receipts to counties 75% to Revenue Sharing Fund
(12) Secure Rural Schools and Community Self-Determination Act of 2000 (P.L. 106-393)	U.S. Forest Service	Monies received from each National Forest	80 – 85% under Title I to States for counties 15 – 20% under Title II (to Secretary of Agriculture for county projects) and/or Title III (to counties for county projects)

FISCAL YEAR 2009 POPULATION VALUES FOR PILT SECTION 6902

If population is less than or equal to:	Payment shall not exceed the amount computed by multiplying such population by:
5,000	\$159.18
6,000	149.06
7,000	140.36
8,000	130.25
9,000	121.55
10,000	111.40
11,000	108.55
12,000	105.65
13,000	101.30
14,000	98.40
15,000	95.50
16,000	94.07
17,000	92.59
18,000	91.17
19,000	89.74
20,000	88.31
21,000	86.83
22,000	85.39
23,000	85.39
24,000	83.93
25,000	82.49
26,000	81.04
27,000	81.04
28,000	81.04
29,000	79.61
30,000	79.61
31,000	78.15
32,000	78.15
33,000	76.69
34,000	76.69
35,000	75.23
36,000	75.23
37,000	73.80
38,000	73.80
39,000	72.36
40,000	72.36
41,000	70.91
42,000	69.47
43,000	69.47
44,000	68.00
45,000	68.00
46,000	66.57
47,000	66.57
48,000	65.13
49,000	65.13
50,000	63.68

**PAYMENTS IN LIEU OF TAXES
FISCAL YEAR 2009
SUMMARY BY STATE**

	FY 2008	FY 2009
State	Payment	Payment
ALABAMA	698,572	685,234
ALASKA	25,075,268	25,674,111
ARIZONA	30,674,473	31,662,123
ARKANSAS	3,794,912	3,917,683
CALIFORNIA	33,234,973	34,397,858
COLORADO	28,281,042	28,660,622
CONNECTICUT	27,944	28,131
DELAWARE	16,953	17,354
DISTRICT OF COLUMBIA	24,345	24,631
FLORIDA	4,439,237	4,600,719
GEORGIA	2,312,228	2,397,205
GUAM	2,134	2,185
HAWAII	312,107	323,801
IDAHO	25,831,812	26,434,457
ILLINOIS	1,032,509	1,058,185
INDIANA	623,941	641,040
IOWA	424,160	434,023
KANSAS	1,052,405	1,074,017
KENTUCKY	2,344,498	2,245,050
LOUISIANA	516,029	528,877
MAINE	311,020	326,618
MARYLAND	104,735	99,913
MASSACHUSETTS	98,109	99,809
MICHIGAN	4,160,901	4,336,151
MINNESOTA	2,616,637	2,736,684
MISSISSIPPI	1,435,394	1,469,166
MISSOURI	2,857,501	2,760,923
MONTANA	27,308,228	28,060,662
NEBRASKA	1,084,424	1,106,017
NEVADA	22,610,017	23,269,350
NEW HAMPSHIRE	1,646,705	1,686,757
NEW JERSEY	109,078	94,439
NEW MEXICO	36,117,180	37,013,334

**PAYMENTS IN LIEU OF TAXES
FISCAL YEAR 2009
SUMMARY BY STATE**

	FY 2008	FY 2009
State	Payment	Payment
NEW YORK	138,347	139,400
NORTH CAROLINA	3,948,101	4,047,121
NORTH DAKOTA	1,458,824	1,392,092
OHIO	668,446	730,179
OKLAHOMA	2,470,790	2,539,173
OREGON	10,079,500	14,963,789
PENNSYLVANIA	522,837	514,117
PUERTO RICO	21,700	20,893
RHODE ISLAND	13	0
SOUTH CAROLINA	376,958	382,647
SOUTH DAKOTA	4,239,350	4,263,660
TENNESSEE	2,327,849	2,409,845
TEXAS	4,267,749	4,348,915
UTAH	32,207,048	33,063,034
VERMONT	857,347	879,257
VIRGIN ISLANDS	37,026	37,575
VIRGINIA	3,763,263	3,809,111
WASHINGTON	10,728,803	10,771,272
WEST VIRGINIA	2,507,733	2,551,988
WISCONSIN	1,238,719	1,355,170
WYOMING	24,160,081	25,561,575
GRAND TOTAL	367,199,955	381,647,942

Payments in Lieu of Taxes
Fiscal Year 2009

MONTANA

Local Unit of Government	FY 2008 Payment	FY 2009 Payment
ANACONDA DEER LODGE	461,516	473,586
BEAVERHEAD COUNTY	872,397	898,823
BIG HORN COUNTY	13,259	13,524
BLAINE COUNTY	467,349	625,804
BROADWATER COUNTY	587,225	591,288
CARBON COUNTY	784,865	703,390
CARTER COUNTY	190,275	194,085
CASCADE COUNTY	457,567	469,077
CHOUTEAU COUNTY	311,363	324,075
CUSTER COUNTY	728,907	759,103
DANIELS COUNTY	64	0
DAWSON COUNTY	20,467	20,850
FALLON COUNTY	37,088	37,622
FERGUS COUNTY	1,064,523	1,096,546
FLATHEAD COUNTY	2,162,372	2,253,122
GALLATIN COUNTY	1,526,419	1,569,592
GARFIELD COUNTY	190,954	191,298
GLACIER COUNTY	908,621	928,280
GOLDEN VALLEY COUNTY	67,553	63,597
GRANITE COUNTY	225,172	229,704
HILL COUNTY	48,261	45,866
JEFFERSON COUNTY	1,009,531	1,041,023
JUDITH BASIN COUNTY	272,473	266,878
LAKE COUNTY	266,733	276,397
LEWIS & CLARK COUNTY	2,216,723	2,254,762
LIBERTY COUNTY	58,667	60,006
LINCOLN COUNTY	559,365	570,558
MADISON COUNTY	858,553	885,384
MCCONE COUNTY	265,388	267,034
MEAGHER COUNTY	195,382	191,857
MINERAL COUNTY	205,550	209,665
MISSOULA COUNTY	1,122,502	1,170,763
MUSSELSHELL COUNTY	173,043	174,453
PARK COUNTY	1,339,982	1,378,838
PETROLEUM COUNTY	72,759	68,962
PHILLIPS COUNTY	440,672	449,455

**Payments in Lieu of Taxes
Fiscal Year 2009**

MONTANA

Local Unit of Government	FY 2008 Payment	FY 2009 Payment
PONDERA COUNTY	217,034	214,011
POWDER RIVER COUNTY	190,341	194,152
POWELL COUNTY	670,179	626,079
PRAIRIE COUNTY	137,436	140,187
RAVALLI COUNTY	2,336,096	2,399,747
RICHLAND COUNTY	17,397	17,391
ROOSEVELT COUNTY	1,371	1,399
ROSEBUD COUNTY	104,280	106,368
SANDERS COUNTY	292,724	298,584
SHERIDAN COUNTY	570	582
SILVER BOW CENSUS CTY	489,629	503,019
STILLWATER COUNTY	405,148	421,275
SWEET GRASS COUNTY	540,333	563,572
TETON COUNTY	600,940	618,357
TOOLE COUNTY	45,158	22,678
TREASURE COUNTY	239	244
VALLEY COUNTY	756,651	845,854
WHEATLAND COUNTY	138,622	142,560
WIBAUX COUNTY	8,638	8,497
YELLOWSTONE COUNTY	171,902	180,839
State Total	27,308,228	28,060,662